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TRANSMITTAL FORM <i>(to be used for all correspondence after initial filing)</i>	Application Number	09/412,328 ✓	
	Filing Date	October 5, 1999	
	First Named Inventor	Yuichi SATO	
	Group Art Unit	2814	
	Examiner Name	D. Wille	
Total Number of Pages in This Submission		Attorney Docket Number	204552016500

ENCLOSURES (check all that apply)		
<input checked="" type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input checked="" type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Response to Missing Parts/Incomplete Application <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Assignment Papers (for an Application) <input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____	<input type="checkbox"/> After Allowance Communication to Group <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to Group (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below)
Remarks		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT	
Firm or Individual Name	MORRISON & FOERSTER LLP Deborah S. Gladstein - 43,636
Signature	
Date	August 5, 2003



Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	(\$)	180.00
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Complete if Known

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Filing Date	October 5, 1999
First Named Inventor	Yuichi SATO
Examiner Name	D. Wille
Group Art Unit	2814
Attorney Docket No.	204552016500

METHOD OF PAYMENT (check all that apply)

<input type="checkbox"/>	Check	<input type="checkbox"/>	Credit Card	<input type="checkbox"/>	Money Order	<input type="checkbox"/>	Other	<input type="checkbox"/>	None
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☒ Deposit Account

Deposit
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03-1952

Depositor	Account	Name
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Morrison & Foerster LLP

The Commissioner is hereby authorized to: *(check all that apply)*

<input checked="" type="checkbox"/>	Charge fee(s) indicated below	<input checked="" type="checkbox"/>	Credit any overpayments
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<input checked="" type="checkbox"/>	Charge any additional fee(s) during the pendency of this application
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Charge fee(s) indicated below, except for the filing fee

to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage-of-completion method, which recognizes revenue and profit as the contract progresses. This method requires estimating the total contract revenue and the proportion of work completed.</p> <p>Small entities typically use the cost-of-sales method, which recognizes revenue only when the contract is completed. This method is simpler and less prone to manipulation.</p>	<p>1. Revenue Recognition</p> <p>Small entities use the cost-of-sales method, which recognizes revenue only when the contract is completed. This method is simpler and less prone to manipulation.</p>
<p>2. Asset Impairment</p> <p>Large entities must test for impairment of long-lived assets (e.g., property, plant, and equipment) annually or more frequently if events or changes in circumstances indicate that impairment may exist. This process involves comparing the carrying amount of the asset to its fair value.</p> <p>Small entities are exempt from this requirement unless they have long-lived assets that are subject to impairment.</p>	<p>2. Asset Impairment</p> <p>Small entities are exempt from the annual impairment testing requirement for long-lived assets.</p>
<p>3. Goodwill Impairment</p> <p>Large entities must test for goodwill impairment annually or more frequently if events or changes in circumstances indicate that impairment may exist. This process involves comparing the carrying amount of goodwill to its fair value.</p> <p>Small entities are exempt from this requirement unless they have goodwill that is subject to impairment.</p>	<p>3. Goodwill Impairment</p> <p>Small entities are exempt from the annual goodwill impairment testing requirement.</p>
<p>4. Lease Accounting</p> <p>Large entities use the lease liability method, which recognizes a lease liability on the balance sheet and a corresponding lease asset. This method requires measuring the present value of the lease payments.</p> <p>Small entities use the lease expense method, which recognizes a lease expense on the income statement and a corresponding lease asset. This method is simpler and less prone to manipulation.</p>	<p>4. Lease Accounting</p> <p>Small entities use the lease expense method, which recognizes a lease expense on the income statement and a corresponding lease asset.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	750	2001	375	Utility filing fee	
1002	330	2002	165	Design filing fee	
1003	520	2003	260	Plant filing fee	
1004	750	2004	375	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

SUBTOTAL (1)	(\$)	0.00
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

			Extra Claims		Fee from below		Fee Paid
Total Claims	<input type="text"/>	-** =	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
Independent Claims	<input type="text"/>	-** =	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
Multiple Dependent					<input type="text"/>	=	<input type="text"/>

	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. Leases	Leases are classified as either finance leases or operating leases. Finance leases are accounted for as sales, while operating leases are accounted for as rentals.	Leases are classified as either finance leases or operating leases. Finance leases are accounted for as sales, while operating leases are accounted for as rentals.
3. Intangible Assets	Intangible assets are recognized and measured at cost, less accumulated amortization and impairment losses.	Intangible assets are recognized and measured at cost, less accumulated amortization and impairment losses.
4. Goodwill	Goodwill is recognized as the excess of the purchase price over the fair value of the identifiable intangible assets.	Goodwill is recognized as the excess of the purchase price over the fair value of the identifiable intangible assets.
5. Research and Development	Research and development costs are expensed as incurred.	Research and development costs are expensed as incurred.
6. Income Taxes	Income taxes are accounted for using the liability method.	Income taxes are accounted for using the liability method.
7. Financial Instruments	Financial instruments are recognized and measured at fair value.	Financial instruments are recognized and measured at fair value.
8. Derivatives	Derivatives are recognized and measured at fair value.	Derivatives are recognized and measured at fair value.
9. Employee Benefits	Employee benefits are recognized and measured at fair value.	Employee benefits are recognized and measured at fair value.
10. Other	Other accounting standards and practices are applied consistently.	Other accounting standards and practices are applied consistently.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	84	2201	42	Independent claims in excess of 3
1203	280	2203	140	Multiple dependent claim, if not paid
1204	84	2204	42	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)	0.00
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****or number previously paid, if greater; For Reissues, see above**

FEE CALCULATION (continued)

3. ADDITIONAL FEES

	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. Expense Recognition	Expenses are recognized when the related asset is consumed or the liability is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred.
3. Asset Recognition	Assets are recognized when the company has control over a resource that is expected to generate future economic benefits.	Assets are recognized when the company has control over a resource that is expected to generate future economic benefits.
4. Liability Recognition	Liabilities are recognized when the company has an obligation to transfer resources in the future.	Liabilities are recognized when the company has an obligation to transfer resources in the future.
5. Equity Recognition	Equity is recognized as the residual interest in the assets of the company after deducting liabilities.	Equity is recognized as the residual interest in the assets of the company after deducting liabilities.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	
1252	410	2252	205	Extension for reply within second month	
1253	930	2253	465	Extension for reply within third month	
1254	1,450	2254	725	Extension for reply within fourth month	
1255	1,970	2255	985	Extension for reply within fifth month	
1401	320	2401	160	Notice of Appeal	
1402	320	2402	160	Filing a brief in support of an appeal	
1403	280	2403	140	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,300	2453	650	Petition to revive - unintentional	
1501	1,300	2501	650	Utility issue fee (or reissue)	
1502	470	2502	235	Design issue fee	
1503	630	2503	315	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	180.00
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	750	2809	375	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	750	2810	375	For each additional invention to be examined (37CFR 1.129(b))	
1801	750	2801	375	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	

Other fee (specify)

*Reduced by Basic Filing Fee Paid

SUBTOTAL (3)	(\$)	180.00
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SUBMITTED BY

Name (Print/Type)	Deborah S. Gladstein
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Registration No.
(Attorney/Agent)

43.636

Complete (if applicable)

Telephone (703) 760-7753

Signature

Deborah S. Glawson

Date _____

August 5, 2003